



STATE OF FLORIDA

State Board of Accountancy



This Booklet Contains
FLORIDA ACCOUNTANCY LAW

RULES OF THE BOARD RELATING TO
HOLDING OF EXAMINATIONS AND ISSUANCE OF
CERTIFICATES
and
STANDARDS OF CONDUCT AND ETHICAL PRACTICE

ALPHABETICAL LISTS OF HOLDERS OF
CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANT
and
CERTIFICATES OF AUTHORITY AS PUBLIC ACCOUNTANT
ISSUED BY THIS BOARD
WHO HAVE REGISTERED

IN ACCORDANCE WITH THE LAW FOR 1935

AS OF JULY 15, 1935

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1935

State of Florida

State Board of Accountancy

WILBUR F. DIVINE, Chairman
711-13 Guaranty Building
West Palm Beach, Florida

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ROBERT PENTLAND, JR.
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COMMENTS

The 1931 Accountancy Law is a restrictive accountancy measure and governs the practice of public accountancy in the State of Florida. All Public Accountants whether certified or not, are subject to the law's provisions.

The Public Accountant was brought under the influence of the law by the issuance of a Certificate of Authority which gave him authority to continue to practice as a Public Accountant. The Certificates of Authority, which were given to all practicing accountants who were not certified and who applied, permit the holders to continue to practice as Public Accountants but carry no added distinction.

The C. P. A. certificate which is issued only to Certified Public Accountants recognize the qualifications of the practitioner as an expert Public Accountant, and its awarding to an individual shows the public that all requirements of the law and rules of the Board have been met. The United States Board of Tax Appeals permits Certified Public Accountants to practice before it on the same basis as attorneys, thereby giving official recognition to every holder of such a certificate.

An indication of what is expected of a Public Accountant can be anticipated from the recent requirements promulgated by the New York Stock Exchange, Curb Exchange, etc., regarding independent audits; and the recent legislation enacted in several states and the proposed legislation in other states providing that certain corporations be required to submit financial statements to stockholders verified by Certified Public Accountants, Practicing Public Accountants or firms of such accountants.

The Federal legislation recently passed including the National Industrial Recovery Act and the Securities Act offer further responsibilities for the Public Accountant.

The law recognizes Certified Public Accountants and Public Accountants. It does not sanction or approve of such terms as "Registered," "Licensed" and "Authorized Accountants." The rules of the Board prohibit also the use of the term "Certificate No." in connection with the practitioner's name.

The entire text of the 1931 law, rules for the conducting of examinations, rules for the internal government of the Board and Standards of

Professional Conduct, promulgated by the Board as required by the law, are all printed herewith.

Certified Public Accountants and Public Accountants must register annually with the State Board and in order to inform the public of the names of all who have registered, there is submitted alphabetical lists of Certified Public Accountants and Public Accountants. All other Certified Public Accountants and Public Accountants whose names do not appear in the lists, have been suspended by the Board. If the public is interested in subsequent reinstatements, the information may be obtained by writing the Chairman or the Secretary of the Board.

The State Board of Accountancy, in accordance with Section 18 (b) of the 1931 law, has officially recognized the following accountancy organizations: The American Institute of Accountants, The Florida Institute of Accountants, American Society of Certified Public Accountants and The National Association of Cost Accountants. It is hoped that arrangements can be made whereby membership in the various accountancy organizations may be designated in future lists of accountants to be published by the Board.

Inasmuch as the State Accountancy Law is primarily for the purpose of protecting the public's interest, the Board earnestly requests each recipient of the register to carefully read and study the same and to notify the Board of any violations of the law which may come to his attention.

1931 ACCOUNTANCY LAW

Chapter 15637, Compiled General Laws, 1931

AN ACT Creating the State Board of Accountancy of this State; Providing for the Appointment of the Members of Such Board, Fixing Their Term of Office, Prescribing the Powers of Such Board and Defining Its Duties; Providing for the Issuance of Certificates to Practice as Certified Public Accountants to Persons Who Shall Comply with the Terms of this Act; Regulating the Practice of Public Accounting in this State; Defining What Shall Constitute the Practice of Public Accounting; Authorizing the State Board of Accountancy to Prescribe Rules and Regulations and Requiring Such Board to Promulgate Canons of Professional Ethics; Providing for the Revocation and Suspension of Certificates Held by Public Accountants and Certified Public Accountants; Prescribing Penalties for Violating the Provisions of this Act.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Within sixty (60) days after this Act takes effect, the Governor shall appoint five (5) persons, each of whom shall be a resident of the State of Florida and shall hold a certificate as a certified public accountant issued by the State Board of Accountancy of this State, and such persons and their successors in office shall constitute the State Board of Accountancy and shall have and exercise all of the powers and authority vested by law in said State Board of Accountancy.

One of said persons shall be appointed to serve for four years, one for three years, two for two years and one for one year; thereafter, all appointments to membership upon said State Board of Accountancy shall be for four years. All persons appointed to membership upon said Board shall hold office, after the expiration of their respective terms, until their successors are appointed and qualified. All vacancies upon the Board shall be filled by appointment by the Governor for the unexpired term. No person shall ever be appointed to membership upon such Board unless he shall at the time of such appointment be the holder of a certificate as a certified public accountant issued by the State Board of Accountancy.

Section 2. The State Board of Accountancy is hereby charged with the responsibility for the administration of this Act, and shall have power to design and use a seal, compel the attendance of witnesses, administer

oaths, take testimony and receive proofs concerning all matters within its jurisdiction. It shall formulate rules for its guidance, not inconsistent with the provisions of this Act, and shall print the same for distribution. It shall prescribe a standard of professional conduct and formulate reasonable rules defining unethical practices for persons holding certificates under this Act. Every person practicing as a public accountant or as a certified public accountant in this State shall be governed and controlled by the rules and standards adopted by the Board.

Section 3. The Board shall annually elect one of its members as a chairman and shall select a secretary, who must be a member of the board. It shall make an annual written report to the Governor. It shall keep all applications filed, all documents under oath, a record of the proceedings, and shall maintain a registry of the names and addresses of all persons applying for, and of those receiving, certificates under this Act, any of which, or a certified copy thereof, shall be prima facie evidence of all matters set forth therein, and shall be admissible in evidence in all of the courts of this State

Section 4. Three members of the Board shall constitute a quorum at any meeting duly called in accordance with the rules to be adopted by the Board. The Board shall hold a meeting at least twice each year, for the purpose of conducting an examination of those who have applied for certificates under this Act. The time for holding such examinations shall be fixed by the rules of the Board and may be changed from time to time, but no such change shall be made unless at least ten days' notice thereof shall have been given to all persons who have applications pending for certificates. The Board may meet, for the purpose of holding examinations and conducting other business, at such places in the State of Florida as may be fixed by the Board.

Section 5. Any person who is a citizen of the United States and a resident of the State of Florida, over the age of twenty-one (21) years, of good moral character and a graduate of a high school with a four years' course of study, or who has had an equivalent education, and who has had not less than three years' experience in the practice of public accounting and who shall otherwise meet the qualifications specified in the rules of said Board, shall be entitled to take an examination for the purpose of determining whether or not such person shall be permitted to practice in this State as a certified public accountant. For the purpose of this section, a resident of Florida is defined as one who has resided in this State for at least twelve (12) months immediately preceding the filing of his application.

Section 6. All persons desiring to receive a permit to practice as a certified public accountant in this State shall file a written application for leave to take an examination before the Board and such application shall be upon a form to be prescribed by the Board, and shall be signed and sworn to by the applicant. Each applicant shall remit to the Board, at the time of filing such application, the sum of Twenty-five (\$25.00) Dollars, which said sum of money shall be retained by, and become the property of, the Board in the event the applicant is permitted to take an examination. If the application to take the examination shall be denied, the said sum of money shall be returned to the applicant. All moneys received and collected by the Board from applicants shall be disposed of in the manner provided by this Act for the disposition of other funds coming into the hands of said Board.

Section 7. The Board shall conduct examinations by the propounding of questions in writing. The method of conducting the examination and all regulations concerning the same shall be prescribed by the Board in rules to be adopted in accordance with this Act. The Board shall prescribe by such rules methods for grading papers, and shall prescribe what shall constitute a passing grade entitling the applicant to a certificate. The examinations shall be in "Theory of Accounts," "Practical Accountancy," "Auditing," "Commercial Law as Affecting Accountancy," and such other related subjects as shall be specified by the Board.

Section 8. Each person holding a certificate as a certified public accountant or a certificate as a public accountant, whether granted under this Act or under any other Act of the Legislature of Florida shall, between the first day of January and the 31st day of March, in each year, beginning with the year 1932, notify the Board in writing of his present place of residence, the name of any accountant or firm of accountants by whom he shall be then employed, or the name of any firm of which he shall then be a member, and at the time of transmitting such information he shall pay to the Board the sum of Ten (\$10.00) Dollars as a registration fee. Thereupon, the Board shall issue to such person a registration card showing that such person has duly registered and is entitled to practice in the State of Florida as a certified public accountant or as a public accountant, as the case may be. If any person holding a certificate as a certified public accountant or as a public accountant shall fail to register and pay the fee annually, within the time and in the manner provided by this Act, then at any time thereafter the said Board may notify such person by registered mail, at his address shown upon the records of the Board, requiring such person to register and pay such

fee, within thirty (30) days after the mailing of such notice. If such person shall continue to fail to register and pay the said fee within the said period of thirty (30) days, the Board shall enter an order suspending the certificate of such person, and thereupon such person shall no longer be entitled to exercise or enjoy any of the rights or privileges conferred by such certificate until he shall have registered and paid all delinquent registration fees, as herein provided.

Section 9. The Board may, in its discretion, establish such rules and regulations as to the publication of lists of persons holding certificates as certified public accountants and public accountants, as may in the judgment of the Board be for the best interests of the profession of public accounting in the State of Florida.

Section 10. (As Amended 6-7-35). Any person who shall receive from the Board under this Act, or who shall have heretofore received from the State Board of Accountancy of this State, a certificate to practice as a certified public accountant, shall be styled and known as a 'Certified Public Accountant,' and no other person shall assume to use such a title or the abbreviation 'C. P. A.' or any other word, words, letters or figures to indicate that the person using the same is a Certified Public Accountant. Any person who has heretofore received from the State Board of Accountancy of this State a Certificate of authority to practice as a public accountant shall be styled and known as a 'Public Accountant,' and no other person except a Certified Public Accountant, shall assume to use such designation to indicate that such person is entitled to practice as a public accountant in this State.

That any person holding a proper certificate of authority to practice as a Public Accountant in the State of Florida, and who is in good standing thereunder, and who holds a certificate as a Certified Public Accountant issued by or under the authority of another State or political subdivision of the United States, may use the letters 'C. P. A.' after his name, provided he shows immediately after such letters that name of the state or political subdivision as aforesaid under whose authority such Certificate was issued.

Any person violating any of the provisions of this Section shall be deemed guilty of a misdemeanor, and upon conviction shall be punished by a fine of not more than Five Hundred (\$500.00) Dollars or imprisonment in the County Jail for not more than six months, or both, in the discretion of the trial court.

Section 11. It shall be unlawful for any person to engage in the practice of public accounting in this State as a member of a firm unless he shall be the holder of a certificate of authority as a public accountant or a certificate as a certified public accountant. No person shall practice public accounting in this State under an assumed name, and no certificate as a certified public accountant shall ever be granted to a corporation. Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than Five Hundred (\$500.00) Dollars or imprisonment in the County Jail for not more than six (6) months, or both, in the discretion of the trial court.

Section 12. The Board may, in its discretion, adopt rules and regulations providing for the issuance of temporary certificates to persons for the purpose of enabling such person to fulfill specific engagements or employments, the contracts for which were entered into beyond the limits of the State of Florida. No such temporary certificate shall be valid for more than ninety (90) days after its issuance, and no certificate shall cover more than one engagement, and no such certificate shall be issued to any firm or co-partnership unless all of the members thereof hold certificates as certified public accountants issued under the laws of another State and/or certificates as chartered accountants issued under the laws of a foreign country; and no such temporary certificate shall be issued to an individual unless he holds a certificate as a certified public accountant issued under the laws of another state or country, or a certificate as a chartered accountant issued under the laws of a foreign country. Each person applying for a temporary certificate shall pay to the Board the sum of Ten (\$10.00) Dollars, which shall be disposed of as other monies are required to be disposed of under this Act.

Section 13. All communications between certified public accountants and public accountants and the person, firm or corporation for whom such certified public accountant or public accountant shall have made any audit or other investigation in a professional capacity, and all information obtained by certified public accountants and public accountants in their professional capacity concerning the business and affairs of clients shall be deemed privileged communications in all of the courts of this State, and no such certified public accountant or public accountant shall be permitted to testify with respect to any of said matters, except with the consent in writing of such client or his legal representative.

Section 14. No person may practice in this State as a Certified

public accountant or as a public accountant, nor hold himself out to the public as being qualified to practice public accounting, or any phase or branch thereof, in the State of Florida, unless such person shall be the holder of a certificate as a certified public accountant or a public accountant then in full force and effect under the provisions of this Act; any person violating the provision of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than Five Hundred (\$500.00) Dollars, or by imprisonment in the County Jail for not more than six (6) months, or both, in the discretion of the trial court.

Section 15. A person, either individually or as a member of a firm, or an officer or employee of a corporation, shall be deemed to be engaged in practice of public accounting within the meaning and intent of this Act:

(a) Who holds himself out to the public in any manner as one who is skilled in the knowledge, science and practice of accounting and as qualified to render professional services as an accountant for compensation; or

(b) Who maintains an office for the transaction of business as a public accountant, or who, except as an employee of a public accountant, practices accounting, as distinguished from bookkeeping for more than one employer; or

(c) Who offers to receive clients to perform for compensation, or who does perform upon behalf of clients for compensation, professional service that involve or require an audit or verification of financial transactions and accounting records; or

(d) Who operates, signs or certifies for clients, reports of audits, balance sheets and other financial, accounting and related schedules, exhibits, statements, or reports which are to be used for publication or for credit purposes or are to be filed with a court or other tribunal or governmental agency, or used for any other purpose; or

(e) Who in general, or as an incident to such work, renders professional assistance to clients for compensation in any or all matters relating to accounting procedure and the recording, presentation and certification of financial facts; or

(f) Who prepare for another and/or signs any statements, schedule, audit, balance sheet, or other document or paper reflecting, or purporting

reflect, the results of an audit or examination of the financial records of books of accounts of such persons or corporation, which is used, or intended to be used, for the purpose of obtaining or soliciting any loan or credit.

Section 16. It shall be unlawful for any person holding a certificate as a certified public accountant or a certificate of authority as a public accountant to act as the representative, agent or manager, in the State of Florida, in connection with the practice of public accounting, of any person not authorized under the provisions of this Act to practice public accounting in this State, or of any firm or association of persons, unless each member of such firm or association of persons shall be authorized to practice public accounting in this State under the provisions of this act; provided, that any certified public accountants residing beyond the limits of the State of Florida, who is or are now represented in the State of Florida by a representative, agent or manager, shall be permitted to continue to be represented in this State by such representative, agent or manager, but no new or successor representative, agent or manager in the State of Florida shall be appointed, employed or selected for such certified public accountant or firm of certified public accountants without the approval in writing of the Board first being had and obtained.

Section 17. Any firm, every member of which is a certified public accountant, after registering the firm name with the Board, may use the designation "Certified Public Accountants" in connection with the firm name. Any firm, every member and resident manager of which is either a certified public accountant or a public accountant, after registering the firm name with the Board, may use the designation "Public accountants" in connection with the firm name.

Section 18. Any person

(a) Who shall use any other term than Certified Public Accountant, or the abbreviation C. P. A. to indicate that he is a public accountant with specially granted title; or

(b) Who shall announce by printed or written statement that he holds any membership in any society, association or organization of professional public accountants, unless such society, association or organization has been officially recognized by the Board; or

(c) Who shall, when practicing as a member of a firm, announce either in writing or by printing, or represent verbally, that the firm is

practicing as "Certified Public Accountants," unless all members of the firm are holders of valid and unrevoked certificates as certified public accountants issued by the State Board of Accountancy of this State; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the State Board of Accountancy of this State, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a State, or States, other than Florida, may hold out to the public that such individual is, and/or that such individuals are, so qualified; or

(d) Who shall attempt to practice public accounting under an assumed name, or in the name of a corporation; or

(e) Who shall, as a member of a firm, announce either in writing or by printing or represent verbally, that the firm is practicing as "Public Accountants," unless all members of the firm are holders of certificates of authority to practice as public accountants and/or certificates as certified public accountants within the meaning of this Act; provided that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the State Board of Accountancy of this State, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a State or States, other than Florida, may holdout to the public that such individual is and/or that such individuals are, so qualified; or

(f) Who shall as an officer of a corporation permit it to practice public accounting; or

(g) Who holds himself out to the public as a certified public accountant, or who assumes to practice as a certified public accountant, unless he has received and holds a certificate as such from the State Board of Accountancy; or

(h) Who holds himself out to the public as a public accountant or who assumes to practice as a public accountant unless he has received and holds a certificate of authority from the State Board of Accountancy; or

(i) Who shall practice, or hold himself out as qualified to practice, as a certified public accountant or as a public accountant after his cer-

tificate has been revoked, or during the time that his certificate is suspended; or

(j) Who shall practice, as an individual or as a member of a firm, or who shall permit a firm of which he is a member to practice, as a certified public accountant or as a public accountant, unless a registration card has been duly secured for the current year in accordance with the provision of this Act; or

(k) Who shall sell, buy, give, or obtain an alleged certificate as a certified public accountant or certificate of authority or a registration card in any other manner than as provided for by this Act; or

(l) Who shall attempt to practice as a certified public accountant or as a public accountant under guise of a certificate not issued by this Board, or under cover of a certificate obtained illegally or fraudulently; or

(m) Who shall knowingly certify to any false or fraudulent reports, certificate, exhibit, schedule or statement; or

(n) Who shall attempt by any subterfuge to evade the provisions of this Act while practicing public accounting; or

(o) Who shall, as an individual or as a member of a firm or as an officer of a corporation, permit to be announced by printed or written statement, or shall represent verbally, that any report, certificate, exhibit, schedule or statement has been prepared by a certified public accountant or by a public accountant when the person who prepared same was not such certified public accountant or public accountant, except when such persons is the employee of a certified public accountant or public accountant, or a firm of certified public accountants or public accountants, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than Five Hundred (\$500.00) Dollars for each offense or imprisonment in the County Jail for a period not exceeding six (6) months, or by both such fine and imprisonment, in the direction of the trial court.

Section 19. All statements, records, schedules and memoranda made by a certified public accountant or a public accountant, or by the employee or employees of a certified public accountant or of a public accountant, incident to, or in the course of, professional service to a client, except the reports submitted by such certified public accountant or public accountant

to the client, shall be and remain the property of such certified public accountant or public accountant in the absence of an express agreement between the certified public accountant or public accountant and the client.

Section 20. The display of a card, sign, advertisement or directory listing, or the issuance of a letterhead, bearing a person's name as a practitioner of public accounting shall be prima facie evidence in any hearing or prosecution against such person that the person whose name is so carried thereon is responsible for the same and that he is announcing himself thereby to be engaged in the practice of public accounting. In any hearing or prosecution under this Act, the proof of a single act prohibited by law shall be sufficient, without proving a general course of conduct.

Section 21. The Board may, in its discretion, issue a certificate as a public accountant to any applicant who holds a valid and unrevoked certificate as a certified public accountant issued by, or under the authority of, another State or political subdivision of the United States, or who holds a valid and unrevoked certificate as a chartered accountant issued by, or under the authority of, a foreign country; provided the applicant has complied with the provisions of this Act and the rules of the Board and (a) the original certificate was secured as the result of an examination which in the judgment of the Board was the equivalent of the standard established by it; or (b) the holder has been maintaining an office for the practice of public accounting under the authority of such certificate for a period of five (5) years; provided that the State or county issuing the original certificate grants similar privileges to persons holding certificates as certified public accountants issued under the laws of this State

Section 22. Any certificate to practice as a certified public accountant or as a public accountant may be revoked and cancelled or suspended for a definite period not to exceed two years, when it shall appear to the Board:

(a) That such person has been guilty of an act described in Section 18 of this Act; or

(b) That such person has been convicted of a felony; or

(c) That the said certificate was obtained by fraud or deceit; or,

(d) That such person has been guilty of any fraudulent, wrongful or unlawful act while holding such certificate; or,

(e) That such person was guilty of a fraudulent, wrongful or unlawful act prior to the issuance of the certificate and of which the Board did not have knowledge at the time of the issuance of the certificate; or,

(f) That any reason exists which would have justified the refusal of the certificate in the first instance; or

(g) Because of the commission by the holder of a certificate of any act which renders him unfit to associate with the fair and honorable members of the accounting profession; or,

(h) That such person is an habitual drunkard.

A certificate may be revoked or suspended only by the unanimous vote of all members of the Board for a period not to exceed two years for violation by the holder thereof of any of the rules or canons or professional ethics promulgated by the Board.

No certificate shall be revoked, or the operation thereof suspended, until after the Board shall have had a hearing, at which the person holding such certificate shall be entitled to be present and to be represented by counsel. The Board shall prescribe rules and regulations for receiving complaints against any person holding a certificate issued under this Act and for filing of charges against any such person by the Board itself. When any such complaints or charges shall be filed, a copy thereof shall be mailed, under the direction of the Board, by registered mail, to the person against whom such complaint or charge is made, at the address of such person as shown upon the records of the Board; and with such copy of the charge or complaint there shall be transmitted a notice that a hearing thereon will be had before the Board at a time and place to be specified not less than thirty (30) days after the mailing of such notice. The burden of proof of such charges shall rest upon the persons who shall have preferred the same, or upon the Board, as the case may be. At the time fixed for such hearing, or at any adjournment which may be granted by the Board, the matter shall proceed to hearing. The Board, in its discretion, may be represented by counsel employed by the Board. If the complaint or charge shall be sustained, the Board may enter an order revoking or suspending the certificate, as provided by this Act, or may censure the holder of the certificate. If the complaint or charge be

not sustained, an order shall be entered by the Board exonerating the holder of the certificate.

Section 23. (As Amended 6-7-35). All moneys collected by the Board from fees prescribed or authorized to be charged by this act, shall be received and accounted for by the Board or by the Secretary of the Board, under its direction. Such moneys shall be used to defray administration expenses, which shall include the per diem and actual traveling expenses of members of the Board and the Secretary attending official meetings; the salary of the Secretary and incidental expenses of administration; the cost of taking testimony and procuring the attendance of witnesses before the Board or its committees; office help and clerical help for the Chairman of the Board; costs of all legal procedure taken under the provisions of this Act for the enforcement thereof. Each member of said Board shall be paid per diem, not to exceed Ten Dollars per day for time actually expended in pursuance of duties imposed by this Act, provided that no such expense incurred under this Act shall be a charge on the funds of the State of Florida, and payment thereof shall be limited to funds in possession of said Board at the time of payment. All bills shall be audited and approved by the Board or by a committee of the Board appointed for that purpose. Should the receipts from such fees exceed the expense aforesaid, the balance or surplus shall be paid into the State Treasury. The Board shall have the right to retain and hold at all times a surplus in money sufficient, in the judgment of the Board, to meet all needs of the Board. In no event shall any expenses incurred by the Board be a charge upon the funds of the State. The Board shall obtain proper and approved collateral security for all bank deposits, and shall designate a depository for its funds.

Section 24. All moneys, records and documents now in the hands of the State Board of Accountancy or any member or officer thereof belonging to said Board shall be, upon the appointment of the Board required to be appointed by this Act, turned over to such new Board, and shall become the property thereof, and such moneys shall be disposed of in the manner provided by this Act with respect to fees which shall hereafter come into the possession of the State Board of Accountancy.

Section 25. The provisions of this Act shall not be construed to invalidate any certificate heretofore granted, or registration made, under Chapter 12290, Laws of Florida, Acts of 1927, or any other law of Florida heretofore existing.

Section 26. Wherever the term "Board" is used in this Act, it shall be deemed and construed to mean the State Board of Accountancy created under this Act unless otherwise specified.

Wherever the term "Certified Public Accountant" is used in this Act, it shall be deemed and construed to mean a person holding a certificate to practice as a certified public accountant issued under this Act, or any law of the State of Florida heretofore in force and effect.

Wherever the term "Public Accountant" is used in this Act, it shall be deemed and construed to mean a person holding a certificate of authority to practice as a public accountant issued under the provisions of any law of the State of Florida.

Wherever in this Act words importing the masculine gender shall be used, the same shall be applied to, and shall include the feminine gender.

Section 27. Any honorably discharged war veteran who is a citizen of the State of Florida and who incurred a disability during military service shall be issued a certificate authorizing him to practice as a Certified Public Accountant, providing such War Veteran has been actively engaged in the profession of Accounting in his own name, under a trade name or in the office of a Certified Public Accountant or in a combination of these three connections with the profession for a total of five years prior to the passage of this Act and has registered each year since 1927, and provided such War Veteran make application to the State Board of Accountancy for such Certificate within six months subsequent to the passage of this Act.

Section 28. (Repealed 6-7-35).

Section 29. A person who has completed a four years' course in Accountancy at either of the two Florida Universities then after one year's work with a registered Accountant's office they will be entitled to take said examination to become a Certified Public Accountant.

Section 30. (Repealed 6-7-35).

Section 31. All laws or parts of laws in conflict with this Act are hereby repealed.

Section 32. If any section, clause, paragraph or provision of this

Act shall be held to be unconstitutional or otherwise void or inoperative it shall not affect the remainder of this Act.

Section 33. This Act shall take effect and be in force from and after its passage and approval by the Governor, or upon becoming a law without such approval.

Approved June 25, 1931.

1935 ACCOUNTANCY LAW (HOUSE BILL NO. 618)

Be It Enacted by the Legislature of the State of Florida:

Section 1. Whenever it shall appear to the State Board of Accountancy that any person, partnership or corporation is violating or about to violate the terms and provisions of Chapter 15637, Laws of Florida, 1931, said Board shall have authority to file a Bill in Equity, in its own name, or proceedings in mandamus in the name of the State of Florida, on its own relations, and by its counsel, alleging the facts, and praying for an injunction or writ of mandamus as the case may be against such person, partnership, or corporation, and its members, officers, or directors restraining them from further violating or commanding them to obey such law. Upon proper application and showing that the defendant has not registered as required by the terms and provisions of said Chapter 15637, Laws of Florida, 1931, or that the defendant is not in good standing under any certificate that may have been therefore issued, or is violating any of the provisions of Chapter 15637, Laws of Florida, or that a certificate to practice accountancy as a Public Accountant or Certified Public Accountant has been denied said defendant, suspended or revoked, or that the law has been or is about to be, or is being violated or disobeyed, which showing may be made by affidavit, the Judge of the Court wherein the bill shall be filed shall issue a restraining order or alternative writ of mandamus, and upon the final hearing shall grant and issue an injunction including a mandatory injunction, or a preemptory writ of mandamus, as prayed upon finding the truth and sufficiency of the bill or petition as the case may be. The Court shall have power to enforce said injunction or writ of mandamus by punishment for contempt, and by such other writs and process, mesne or final, as are permitted to Circuit Courts and shall make such other orders or decrees at its discretion and the rules shall require. Such injunction or writ may be limited in time, perpetual or conditional, as may be necessary and proper to the enforcement of said Chapter 15637, Laws of Florida, 1931. The Laws of the State now

in force, and the rules of the Supreme Court regulating appeals in similar cases shall apply to appeals in cases brought under this Act.

Section 2. That all laws or parts of laws in conflict herewith are hereby repealed.

Section 3. This Chapter shall be in force from and after its passage and approved by the Governor, or upon its becoming a law without such approval.

Approved June 7, 1935.

Filed in office Secretary of State June 1, 1935.

RULES RELATING TO THE HOLDING OF EXAMINATIONS AND ISSUANCE OF CERTIFICATES, ETC.

- I. All former rules are hereby revoked.
- II. These rules may be amended at any time by the vote of any three members of the Board.
- III. The Board shall hold in May and November of each year a written examination of applicants for the certificate of Certified Public Accountant. At these examinations, the examination questions of the American Institute of Accountants shall be used. The rules governing the examinations of the American Institute of Accountants shall also be used by this Board at such examinations.
- IV. Applicants for permission to sit in the regular semi-annual examinations of the Board in May and November of each year shall be filed with the Board not less than sixty days before said examinations take place.
- V. Applications for permission to sit in the regular semi-annual examinations of the Board, applications for license to temporarily practice public accounting in the State of Florida, and applications for certificates to be issued under Section 21 of the Law creating this Board shall be made in writing on forms adopted by the Board and shall be approved by a quorum of the members of the Board.
- VI. Any person who is an applicant for a certificate to practice as a certified public accountant and who sits in a regular examination held by the Board and who passes in two subjects, may sit in any one or all of the three successive examinations. The fee for each extended examination shall be \$10.00.
- VII. No certificate as certified public accountant shall be issued to any person under the provisions of Section 21 unless the person applying for such certificate shall, at the time of making application for such certificate reside in the State of Florida.
- VIII. The acceptance by this Board, subsequent to June 25th, 1931, of an application to sit in any one of its regular semi-annual examinations shall cover the next three regular semi-annual examinations of the Board, but the Board reserves the right to cancel

any such acceptance by issuing notice thereof in writing, or by telegraph, or by telephone, not less than twenty-four hours prior to the beginning of any one of the three said examinations.

- IX. Any certificate to practice as a certified public accountant or public accountant issued by this Board shall be signed by the Chairman and by the secretary and by at least one other member of the Board, and shall be executed under the Seal of the Board. Annual registration cards of certified public accountants and public accountants as provided in Section 8 of the Act of Legislature creating this Board, and temporary licenses to practice as a public accountant as provided for in Section 12 of said Act, shall be signed by the Chairman and Secretary of this Board only, and shall have imprinted thereon a likeness of the Seal of this Board.
- X. Applications for reciprocal certificates to be issued under Section 21 of the law must be accompanied by a fee of \$5.00 to cover cost of certificate, postage, etc.
- XI. Where proper evidence is furnished that certificates issued under this Act or other prior acts of the State of Florida have been lost, destroyed or mutilated, duplicates will be issued up paying to the State Board of Accountancy a fee of \$5.00 to cover cost of certificate, postage, etc.

A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFIN-
ING UNETHICAL PRACTICES FOR PERSONS HOLDING
CERTIFICATES UNDER CHAPTER 15637 COMPILED
LAWS OF 1931

1. All former rules are hereby revoked.
2. These rules may be amended at any time by the vote of any three members of the Board.
3. The preparation and/or certification by any Certified Public Accountant or Public Accountant of any exhibit, statement, schedule or other form of accountancy work, containing an essential misstatement of fact, or omission therefrom of such fact as would amount to an essential misstatement, or a failure to put a client, prospective investor or creditors on notice in respect to an essential or material fact not specifically shown in the balance sheet itself, is ipso factor conduct under the provisions of Section 22d of the above named Act, upon proper presentation of proof that such misstatement was either wilful or the result of such gross negligence as to be inexcusable.
4. The acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountants, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to others as an incident of service to clients, is wrongful conduct under the provisions of Section 22d of the above named Act.
5. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant practicing under the provisions of the above named Act, is wrongful conduct under the provisions of Section 22d of the above named Act.
6. No Certified Public Accountant or Public Accountant, shall certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, of a member of his firm, or an associate or member of his staff and any Certified Public Accountant or Public Accountant so doing is guilty of wrongful conduct under the provisions of Section 22d of the above named Act.

Rule 7. (As Amended 6-21-35). Any certified public accountant or public accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm, or corporation in connection with his professional work or business (by any court, commission, committee, or other tribunal established by law), or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of being charged with having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of wrongful conduct under Section 22d of the above-described Act.

8. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant, involving Income Tax, Estate Tax or other tax matters, which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political subdivision thereof, is deemed guilty of wrongful conduct under Section 22d of the above named Act.

9. Any Certified Accountant or Public Accountant, practicing under the provisions of the above named Act, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he had agreed to perform, is deemed guilty of wrongful conduct under the provisions of Section 22d of the above Act. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement of such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant

who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Accountant or Public Accountant is deemed guilty of wrongful conduct under the provisions of Section 22d of the above named Act. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of wrongful conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of wrongful conduct as specified in this rule.

10. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 21 of the Revised General Statutes of Florida relating to the Holding of Examinations and Issuance of Certificates, etc., shall be taken and held as prima facie evidence of wrongful conduct under the provisions of Section 22d of the above Act.

RULES ADOPTED BY THE STATE BOARD OF ACCOUNTANCY

In Accordance With the Provisions of Chapter 15637, Laws of 1931, And Particularly With Reference to the Enforcement of Sections 11, 16, and 17, of the Said Act.

- I. Any Certified Public Accountant, or Public Accountant, using the term, "and company," to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm.
- II. The term "and Company" shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.
- III. Out-of-State Accountants and/or firms of Accountants practicing in the State of Florida, in accordance with the provisions of Section 16 of this Act, shall show on their business stationery the name and address of his or their representative, agent or manager in the State of Florida.

- IV. The business stationery of firms practicing public accountancy in Florida under Section 17 of this Act, shall show thereon the names of all members of the firm.
- V. The use of any name prohibited by the provisions of this Act by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this Act, and to omit the name or names of such individual or firm, and the individual members thereof from the list of registered accountants published in accordance with the provisions of this Act, until such individual or firm shall comply with the provisions of this Act, and these rules.
- VI. All firm names shall be registered with the State Board of Accountancy, in accordance with the provisions of Section 17, of this Act.
- VII. The use of any term other than Certified Public Accountant and Public Accountant as allowed by the law in connection with the practitioner's name to indicate and added distinction is prohibited. Typical terms prohibited under this rule are the following: "Registered Accountant", "Licensed Accountant", "Certificate No.....", and/or "State Certificate.....".
- VIII. The violation of any of the foregoing rules, where not otherwise provided for in these rules or in this Act, by any individual or firm, or members thereof, shall be deemed sufficient to authorize the State Board of Accountancy to suspend the right of such individual, firm, or members thereof, to practice accountancy in the State of Florida for a period of time not to exceed that provided for in Section 22d of this Act.

ALPHABETICAL LIST OF
CERTIFIED PUBLIC ACCOUNTANTS
 AUTHORIZED TO PRACTICE
 THEIR PROFESSION IN THE STATE OF FLORIDA
 FOR THE YEAR 1935

C. P. A. Certificate Number	1935 Registration Card Number	NAME	ADDRESS
175	778	Abess, Leonard L.	First Trust Bldg., Miami, Florida
73	856	Andrews, Horrie P.	313 Citrus Exchange Bldg. Tampa, Florida
54	789	Arner, W. W.	252 Halcyon Arcade, Miami, Florida
91	852	Asher, J. B.	805 O. B. & T. Bldg., Orlando
116	797	Baker, Lester H.	2011 Broadway, Ft. Myers, Florida
184	773	Baker, L. Warren	1802 Barnett Bldg., Jacksonville, Florida
3	842	Bennett, Russell W.	301 Hildebrandt Bldg Jacksonville, Florida
74	748	Bigham, Jay E.	906 Citizens Bldg., Tampa, Florida
40	802	Bogue, Russel S.	906 Citizens Bank Bldg., Tampa, Florida
46	838	Boyd, Orton W.	3726 Connecticut, N. W., Washington, D. C.
163	814	Brown, C. G.	P. O. Box 1215, Tampa, Florida
31	805	Bryant, C. Cecil	Ocala, Florida
147	786	Carter, A. H.	1625 Barnett National Bank Bldg., Jacksonville, Florida
59	857	Cochrane, J. P.	103 S. Olive Ave., West Palm Beach, Florida
168	851	Cole, Roger W.	203 E. Lemon Street Lakeland, Florida
34	850	Colley, Frank B.	Rogers Building, Jacksonville, Florida
92	825	Collins, Alfred E.	611 Citizens Bank Bldg., Tampa, Florida
75	761	Costar, Charles B.	501 Ingraham Building, Miami, Florida
25	760	Cowles, Frank L.	Zack & Pierce Streets, Tampa, Florida

(Alphabetical List of Certified Public Accountants of Florida—Continued)

C. P. A. Certificate Number	1935 Registration Card Number	NAME	ADDRESS
152	791	Curtis, Omer G.	711 South Dakota Ave., Tampa, Florida
173	765	Davis, L. V.	P. O. Box 71, Bagdad, Florida
135	853	Delany, Thos. H.	305 Cass Street, Tampa, Florida
76	762	Dickinson, G. M.	Professional Bldg., Deland, Florida
142	810	Divine, Wilbur F.	711 Guaranty Building, West Palm Beach, Florida
77	836	Edwards, Clifford A.	304 First National Bank Bldg., Tampa, Florida
148	849	Epperson, Clyde A.	843-844 Ingraham Bldg., Miami, Florida
38	770	Fisher, P. W.	510 Barnett National Bank Bldg., Jacksonville, Florida
9	823	Ford, George H.	218 W. Church Street, Jacksonville, Florida
27	828	Forney, W. J.	c/o The Federal Land Bank of Columbia, Columbia, South Carolina
14	845	Foy, H. V.	First National Bank Bldg., Tampa, Florida
153	827	Frost, Herbert J. G.	502 DeWitt Taylor Bldg., Winter Haven, Florida
55	839	Furman, M. G.	717 Safe Deposit Bldg., Miami, Florida
150	819	Gamer, Fred G.	408-409 Security Bldg., Miami, Florida
36	755	Gluick, Lewis	1349 Lexington Ave., New York, New York
78	806	Goldstein, Harry	1601-1603 Congress Bldg., Miami, Florida
63	759	Goodrich, C. H.	Rogers Building Jacksonville, Florida
79	816	Graham, H. B.	752 Seybold Bldg., Miami, Florida
64	769	Hall, John A.	Barnett Nat'l Bank Bldg., Jacksonville, Florida
2	803	Hansbrough, J. A.	810 Wallace S. Bldg., Tampa, Florida
94	822	Hartman, Joseph	301 Bisbee Building, Jacksonville, Florida
140	830	Harvey, P. J.	313-314 Citrus Exchange Bldg., Tampa, Florida
155	787	Hay, S. George	1625 Barnett National Bank Bldg., Jacksonville, Florida

(Alphabetical List of Certified Public Accountants of Florida—Continued)

C. P. A. Certificate Number	1935 Registration Card Number	NAME	ADDRESS
66	750	Highgate, D. A.	P. O. Box 997, Orlando, Florida
145	753	Hill, Gordon M.	15 Broad Street, New York, New York
143	812	Himes, I. I.	Harvey Building, West Palm Beach, Florida
144	811	Himes, Whitney B.	Harvey Building, West Palm Beach, Florida
183	834	Hoffman, L. J.	625 Barnett Bank Bldg., Jacksonville, Florida
109	833	Holley, J. D. A.	Tampa Theatre Building, Tampa, Florida
137	749	James, B. E.	Rogers Building, Jacksonville, Florida
24	793	Jordan, J. M.	425 St. James Building, Jacksonville, Florida
113	813	Karshner, Roy	901 Glenn Building, Atlanta, Georgia
104	844	Keen, W. E.	218 Harvey Building, West Palm Beach, Florida
118	776	Keller, James I.	1500 First Trust Bldg., Miami, Florida
83	809	LeBaron, E. T.	315 Dyal-Upchurch Bldg., Jacksonville, Florida
124	854	Lemon, George L.	32 W. Duval Street, Jacksonville, Florida
126	826	Lester A. Gilbert	502 DeWitt Taylor Bldg., Winter Haven, Florida
165	757	Lindfors, Chas. H.	Sweet Building, Ft. Lauderdale, Florida
182	780	Mahony, John	1007 Biscayne Bank Bldg., Miami, Florida
85	758	Mare, John B.	1109 N. Reus Street, Pensacola, Florida
56	846	Meighen, Rex	304-5 Tampa Gas Co. Bldg., Tampa, Florida
84	754	Milligan, Claude K.	1313 Barnett National Bank Bldg., Jacksonville, Florida
151	775	Milton, W. F.	1500 First Trust Bld., Miami, Florida
106	804	Montenegro, M. A.	811 Wallace S. Bldg., Tampa, Florida
132	784	More, Basil C.	First National Bank Bldg., Sanford, Florida
1	831	Mucklow, Walter	1606 Barnett National Bank Bldg., Jacksonville, Florida

(Alphabetical List of Certified Public Accountants of Florida—Continued)

C. P. A. Certificate Number	1935 Registration Card Number	NAME	ADDRESS
123	799	Murrow, W. S.	508 Miccosulie Road, Tallahassee, Florida
22	801	Oates, L. A.	805 Postal Bldg., Miami, Florida
18	774	Pentland, Robert, Jr.	15th Floor First Trust Bldg., Miami, Florida
129	771	Phillips, Joseph E.	P. O. Box 2657, Ft. Lauderdale, Florida
20	837	Potter, Charles C.	417 First National Bank Bldg., Orlando, Florida
125	777	Purvis, Hugh F.	15th Floor First Trust Bldg., Miami, Florida
52	768	Putnam, Worcester	Hall Building, St. Petersburg, Florida
114	818	Quinn, Jim	912 First National Bank Bldg., Tampa, Florida
112	855	Rabe, Albert A.	Florida National Bank Bldg., St. Petersburg, Florida
70	763	Ramsey, Geo. J.	750 Seybold Building, Miami, Florida
171	848	Randall, Walter S.	215 Central Avenue, Sarasota, Florida
51	751	Richey, M. Leulla	c/o Florida State College for Women, Tallahassee, Florida
181	779	Ring, R. Warner	Biscayne Bldg., Miami, Florida
108	808	Robertson, J. L.	Post Office Building, Daytona Beach, Florida
49	835	Roehsner, George H.	304 First National Bank Bldg., Tampa, Florida
160	843	Rohrer, L. E.	P. O. Box 4760, Jacksonville, Florida
28	820	Roullier, R.	1021 Lynch Building, Jacksonville, Florida
119	783	St. John, N. D.	90 Broad Street, New York, New York
102	796	Schuyler, F. D.	Postal Building, Miami, Florida
26	795	Schuyler, W. L.	Postal Building, Miami, Florida
87	767	Selden, Charles B.	c/o Trust Co. of Florida, Miami, Florida
139	782	Senseney, Charles G.	408 Tampa Theatre Bldg., Tampa, Florida
107	794	Sheldon, E. R.	605-606 Florida Theatre Bldg., St. Petersburg, Florida

(Alphabetical List of Certified Public Accountants of Florida—Continued)

C. P. A. Certificate Number	1935 Registration Card Number	NAME	ADDRESS
98	766	Shepard, Lee C.	307 Central National Bank Bldg., St. Petersburg, Florida
90	788	Sjostrom, P. Robt. G., Sr.	252 Halcyon Arcade, Miami, Florida
167	792	Smoak, Paul R.	435 St. James Bldg., Jacksonville, Florida
72	772	Straton, Charles E.	407 Graham Bldg., Jacksonville, Florida
R-9	785	Strong, Jesse P.	c/o Farm Credit Administration, Washington, D. C.
128	790	Stuart, C. H.	305 Morgan Street, Tampa, Florida
166	847	Sweeney, Joseph A.	304-5 Tampa Gas Co. Bldg., Tampa, Florida
131	832	Tait, Edward B.	7900 N. E. 2nd Ave., Miami, Florida
154	821	Turnburke, H. M.	Manson Arcade, Clearwater, Florida
89	756	Turner, William H.	210-211 Federal Arcade, Miami, Florida
138	800	Valdes, James F.	615 Bradenton Bank Bldg., Bradenton, Florida
61	841	Van D'Elden, Frank	403 Florida National Bank Bldg., Miami, Florida
149	752	Varnedoe, Ira J.	Rogers Building, Jacksonville, Florida
43	807	Walton, William O.	1601 Congress Building, Miami, Florida
174	798	Warmack, William J.	3525 Davenport Street, N. W. Apt. 505, Washington, D. C.
162	840	Weathers, John C.	P. O. Box 1708, Miami, Florida
R-5	824	Weber, Otto F.	215-17 Shoreland Building, Miami, Florida
99	815	Weiss, Paul J.	242 S. W. 10th Ave., Miami, Florida
130	781	Whitfield, Geo. B.	c/o Continental Products, Inc., 2030 South Michigan Ave., Chicago, Illinois
21	829	Wilkins, Martin L.	313-317 Citrus Exchange Bldg., Tampa, Florida
172	764	Work, E. C.	P. O. Box 262, Bagdad, Florida

ALPHABETICAL LIST OF
FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS
AUTHORIZED TO PRACTICE
THEIR PROFESSION IN THE STATE OF FLORIDA
FOR THE YEAR 1935

Registration Number	NAME	ADDRESS
80	A. Gilbert Lester & Company	502 DeWitt Taylor Building, Winter Haven, Florida
82	C. A. Edwards & Company	304 First National Bank Bldg., Tampa, Florida
61	Hall & Fisher	Barnett National Bank Bldg., Jacksonville, Florida
77	Himes & Himes	Harvey Building, West Palm Beach, Florida
85	Lawrence Scudder & Company	Rogers Building, Jacksonville, Florida
64	Pentland & Cowles	Zack & Pierce Streets, Tampa, Florida
78	Pentland & Robertson	P. O. Building Daytona Beach, Florida
69	Sjostrom & Arner	252 Halcyon Arcade, Miami, Florida
83	Sweeney & Meighen	Tampa Gas Company Building, Tampa, Florida
72	Work & Davis	Bagdad, Florida
71	Schuyler & Company	Postal Building, Miami, Florida
73	Hansbrough & Montenegro	Wallace S. Bldg., Tampa, Florida

ALPHABETICAL LIST OF
PUBLIC ACCOUNTANTS
AUTHORIZED TO PRACTICE
THEIR PROFESSION IN THE STATE OF FLORIDA
FOR THE YEAR 1935

Certificate Authority Number	1935 Registration Card Number	NAME	ADDRESS
201	1842	Alford, L. E.	5 Franklin Bank Bldg., Tampa, Florida
200	1781	Allen, Edw. C.	2214 Broadway, Fort Myers, Florida
359	1753	Andrews, John	c/o Eli Witt Cigar Co., Tampa, Florida
205	1747	Baker, C. E.	512 O. B. & T. Bldg., Orlando, Florida
206	1857	Ballou, Charles A.	10 Lewis Bank Bldg., Tallahassee, Florida
362	1769	Barnes, M. H.	c/o M. H. Barnes & Co., Savannah, Georgia
108	1776	Bell, W. H.	1625 Barnett National Bank Bldg., Jacksonville, Florida
109	1760	Benjamin, Edward G.	1663 Alton Road, Miami Beach, Florida
472	1867	Bissett, Jas. E.	69 N. E. 36th Street, Miami, Florida
363	1740	Blyth, L. W.	1356 Union Trust Bldg., Cleveland, Ohio
112	1778	Bourne, Clifford N.	4395 Ingraham Highway, Coconut Grove, Miami, Florida
334	1878	Boyce, Jr., Frank B.	P. O. Box 637, Atlanta, Georgia
7	1843	Boyle, John C.	611 Welsh Street, Chester, Pennsylvania
10	1763	Bunting, N. H.	8-9 Alcoma Building, Lake Wales, Florida
216	1876	Butler, Alfred D.	P. O. Box 1633, West Palm Beach, Florida
218	1871	Callaway, C. C.	821 Comeau Building, West Palm Beach, Florida
219	1804	Carty, T. van Rhyn	416 Tampa Street, Tampa, Florida
239	1795	Cathrae, M. M.	Eustis, Florida
222	1756	Chassevent, G. R.	P. O. Box 624, Coral Gables, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate Authority Number	1935 Registration Card Number	NAME	ADDRESS
353	1801	Clarke, Ike L.	P. O. Drawer "M," St. Augustine, Florida
14	1833	Cleneay, Frank B.	P. O. Box 582, Hollywood, Florida
202	1848	Cole, Fred E.	322 Barnett Bldg., Jacksonville, Florida
224	1817	Coleman, Claude D.	P. O. Box 1541, Sarasota, Florida
227	1789	Cooley, Julius M.	207 West Wilder Ave., Tampa, Florida
229	1767	Cusson, Jr. A. L.	2325 Thirteenth St., South, St. Petersburg, Florida
18	1875	Dahlberg, B. I.	Burwell Building, Knoxville, Tennessee
122	1812	Dawson, Hollis B.	Harvey Building, West Palm Beach, Florida
368	1866	Dew, E. Randolph	304 Guaranty Building, West Palm Beach, Florida
19	1761	Dismore, George B.	1961 Clarkson Street, Jacksonville, Florida
369	1775	Dunn, Homer A.	1625 Barnett National Bank Bldg., Jacksonville, Florida
341	1779	Dunn, Morey	Guaranty Building, West Palm Beach, Florida
461	1785	Dyer, James R.	Pearce Building, Clearwater, Florida
125	1834	Edwards, V.	215-217 Choleland Bldg., Miami, Florida
370	1882	Ellzey, Thos. F.	201 Court House Bldg., St. Augustine, Florida
126	1733	Emery, William J.	1108 Congress Bldg., Miami, Florida
242	1796	England, William R.	Avon Park, Florida
371	1742	Ernest, A. C.	1356 Union Trust Bldg., Cleveland, Ohio
373	1841	Falsone, Frank J.	1801 1/2, 21st Street, Tampa, Florida
24	1797	Field, Frederick T.	100 East Los Olas Blvd., Fort Lauderdale, Florida
473	1765	Field, William H.	P. O. Box 287, Miami Springs, Florida
372	1739	Figsby, F. H.	19 Rector Street, New York, New York

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate Authority Number	1935 Registration Card Number	NAME	ADDRESS
374	1836	Fisher, Clyde W.	1414 Harvey Building, West Palm Beach, Florida
128	1855	Fluno, A. S.	P. O. Box 854, Winter Park, Florida
131	1774	Foye, Arthur B.	1625 Barnett National Bank Bldg., Jacksonville, Florida
130	1863	Frey, Oscar H.	1917 University Avenue, Madison, Wisconsin
132	1828	Friedman, Edward	721 Seybold Building. Miami, Florida
133	1757	Gane, O. A.	215 South Olive Ave., West Palm Beach, Florida
135	1748	Garrett, Ellison H.	512 O. B. & T. Bldg., Orlando, Florida
244	1825	Gentry, William O.	237 N. Grandview Ave., Daytona Beach, Florida
28	1744	Gray, Howard W.	8 Johnson Building, Gainesville, Florida
245	1768	Gray, Sydney G.	c/o Pentland, Gray & Moore, Sanford, Florida
379	1777	Griffin, John G.	761 S. W. First Street, Miami, Florida
381	1831	Griffith, Randolph C.	801-805 O. B. & T. Bldg., Orlando, Florida
105	1800	Gustafson, R. H.	646 Second Ave., South, St. Petersburg, Florida
249	1792	Hackney, James H.	526 Central Avenue, St. Petersburg, Florida
139	1799	Hagerman, Franklin B.	911 North Spring Street, Pensacola, Florida
250	1853	Hall, DeLeon F.	P. O. Box 387, Apopka, Florida
251	1851	Hamilton, Roy W.	307 East Main Street, Lakeland, Florida
32	1856	Hammond, Grattan	417 First National Bank Bldg., Orlando, Florida
343	1816	Hardeman, Thomas	P. O. Box 256, Thomasville, Georgia
384	1859	Harper, C. A.	Masonic Temple Bldg., South Jacksonville, Florida
252	1798	Hart, Ralph M.	705 Citizens Building, West Palm Beach, Florida
138	1814	Hauck, Harry L.	301-303 Bisbee Building Jacksonville, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate Authority Number	1935 Registration Card Number	NAME	ADDRESS
96	1829	Henson, Worth	First National Bank Bldg., Bradenton, Florida
258	1818	Hickman, William P.	910 Fourteenth Avenue, Tampa, Florida
35	1782	Higgs, Edgar A.	1405 Postal Building, Miami, Florida
259	1868	Huffman, Jas. E.	207 Coachman Building, Clearwater, Florida
97	1862	Ibbetson, Bertram	Robertson Building, Ocala, Florida
69	1865	Icenhour, John E.	P. O. Box 1044, Jacksonville, Florida
39	1735	Irvine, Nesbitt E.	P. O. Box 2827, St. Petersburg, Florida
41	1873	Johnson, Harold C.	City Hall, Manatee, Florida
42	1809	Johnson, Rollo H.	814 Florida National Bank Bldg., Miami, Florida
356	1827	Jones, Edwin P.	418 First National Bank Bldg., Orlando, Florida
146	1830	Jones, Harold G.	1505 Congress Bldg., Miami, Florida
40	1736	Jones, Luther W.	P. O. Box 2872, St. Petersburg, Florida
150	1869	Kaiser, Julius H.	218 Republic Bldg., Miami, Florida
262	1874	Kendall, Peter C.	843-844 Ingraham Bldg., Miami, Florida
43	1754	Kennerly, M. A. (Mrs.)	Room 6, Second Floor, Merryday Building, Palatka, Florida
44	1734	Kitson, F. Scott	c/o The Miami Herald, Miami, Florida
46	1808	Knable, Clyde D.	404 Orange Avenue, Ft. Pierce, Florida
265	1805	LaBaw, William B.	P. O. Box 1086, Miami, Florida
391	1815	Lasry, Joseph H.	P. O. Box 331, Miami Beach, Florida
267	1858	Leach, G. Bland	Mote Building, Leesburg, Florida
392	1826	Leppard, William M.	1130 Candler Building, Atlanta, Georgia
266	1872	Lester, Simeon H.	1639 N. W. Third Street Miami, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate Authority Number	1935 Registration Card Number	NAME	ADDRESS
271	1838	Lynch, Thomas P.	1021 Lynch Building, Jacksonville, Florida
397	1810	Mactye, W. H.	First Trust Building, Miami, Florida
59	1835	Manville, F. G. H.	312 South Beach Street, Daytona Beach, Florida
328	1746	Marden, Harry W.	612 Equitable Bldg., St. Petersburg, Florida
155	1788	Mare, William S.	P. O. Box No. 5, Howey-in-the-Hills, Florida
277	1861	Markham, John W.	1701 Central Ave., St. Petersburg, Florida
159	1790	Matthews, John A.	408 Security Building, Miami, Florida
60	1758	Merrin, Frank R.	3011 Harbor View, Tampa, Florida
401	1738	Miller, George B.	906 Exchange Building, Miami, Florida
161	1759	Milner, C. D.	1663 Alton Road, Miami Beach, Florida
281	1764	Mitchell, W. T.	206 Hartsell Bldg., Lakeland, Florida
284	1852	Moore, John M.	3321 Frow Avenue, Coconut Grove, Florida
285	1750	Morgan, J. A., Jr.	c/o John S. Barnes, Inc., Plant City, Florida
165	1773	Morris, Charles E.	1625 Barnett Nat'l Bank Bldg., Jacksonville, Florida
286	1745	Mott Hullin S.	804 Citrus Exchange Bldg., Tampa, Florida
153	1766	McCandliss, R. W.	500 Ingraham Bldg., Miami, Florida
272	1821	McGee, Fred E.	209 N. E. Second Street, Miami, Florida
293	1737	Owen, G. W.	126 South Palafox Street, Pensacola, Florida
292	1813	Pace, Murl E.	Favares, Florida
167	1772	Palmer, Leslie E.	1625 Barnett National Bank Bldg., Jacksonville, Florida
295	1881	Parker, C. Palmer	1323 Heyburn Building, Louisville, Ky.
63	1839	Parramore, Robt. R.	P. O. Box 324, Lake City, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate Authority Number	1935 Registration Card Number	NAME	ADDRESS
169	1783	Pfeiffer, Robert	P. O. Box 3855, Jacksonville, Florida
66	1854	Pribble, Roland C.	417 First National Bank Bldg., Orlando, Florida
68	1762	Ramsey, Ernest A.	530 William Street, Key West, Florida
171	1786	Reynolds, George A.	Harvey Building, West Palm Beach, Florida
412	1883	Rickling, John W.	19922 Eldora Road, Rocky River, Ohio
306	1850	Rocholl, Hugo	906 Tampa Theatre Bldg., Tampa, Florida
175	1803	Romine, Edward C.	551 Fifth Avenue, New York, New York
72	1879	Roth, Louis R.	300 Safe Deposit Bldg., Miami, Florida
416	1741	Royal, H. C.	1335 Union Trust Bldg., Cleveland, Ohio
419	1846	Savage, Tucker	313-314 Citrus Exchange Bldg., Tampa, Florida
176	1752	Schroers, Paul F.	1205 Wallingford Place, West Palm Beach, Florida
467	1837	Schwerdtfeger, George	201-2 Arcade Building, Tampa, Florida
99	1840	Selmar, Frank	867 Nineteenth Ave., South, St. Petersburg, Florida
307	1751	Sergeant, J. D.	1222.3 Ingraham Bldg., Miami, Florida
444	1811	Sharman, Victor J.	First Trust Building, Miami, Florida
309	1824	Sheppard, H. W.	P. O. Box 206, Groveland, Florida
76	1749	Shingler, Franklin S.	Lake City, Florida
311	1845	Smethurst, Benj. McK.	215-217 Shoreland Bldg., Miami, Florida
80	1807	Smyth, F. B.	1464 East Lloyd Street, Pensacola, Florida
425	1743	Thomas, A .E.	8 Stewart Avenue, Kissimmee, Florida
86	1849	Thompson, Earle E.	Grace Avenue, Panama City, Florida
186	1784	Thorne, J. W.	c/o Arcadia Business College, Arcadia, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate Authority Number	1935 Registration Card Number	NAME	ADDRESS
188	1802	Toth, Louis	551 Fifth Avenue, New York, New York
187	1791	Tracy, William	Dept. of Finance, City Hall, Miami, Florida
190	1847	Tyler, William J.	1500 First Trust Bldg., Miami, Florida
191	1771	Vaughan, Arthur S.	1625 Barnett National Bank Bldg., Jacksonville, Florida
452	1787	Walsh, Catherine S.	815 Professional Bldg., Miami, Florida
322	1864	Webb, J. Howard	P. O. Box 397, Tampa, Florida
196	1793	Weiner, Milton	P. O. Box 649, Miami, Florida
89	1755	Welsh, Arthur E.	307 Central National Bank Bldg., St. Petersburg, Florida
323	1844	West, A. D.	310 Krause Building, Tampa, Florida
195	1770	Wildman, John R.	1625 Barnett National Bank Bldg., Jacksonville, Florida
325	1860	Wiley, C. Arthur	915 First National Bank Bldg., Miami, Florida
102	1806	Williams, Charles H.	201 Drane Building, Lakeland, Florida
194	1870	Williams, Elmo H.	218 Republic Building, Miami, Florida
340	1832	Williams, Joseph B.	1106 Florida National Bank Bldg., Jacksonville, Florida
433	1880	Winn, W. O.	P. O. Box 795, Delray Beach, Florida
478	1780	Wittich, W. L.	321 North Barcelona St., Pensacola, Florida

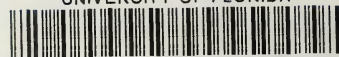
ALPHABETICAL LIST OF
FIRMS OF PUBLIC ACCOUNTANTS
 AUTHORIZED TO PRACTICE
 THEIR PROFESSION IN THE STATE OF FLORIDA
 FOR THE YEAR 1935

Regis- tration Number	NAME	ADDRESS
65	Baker & Garrett	512 O. B. & T. Building Orlando, Florida
60	C. D. Milner & Co.	1663 Alton Road, Miami Beach, Florida
68	Ernst & Ernst	906 Exchange Building, Miami, Florida
70	Haskins & Sells	Barnett National Bank Building, Jacksonville, Florida
76	Horwath & Horwath (Louisiana)	551 Fifth Avenue, New York, New York
63	Markham & Varnedoe	508 Rogers Building, Jacksonville, Florida
62	N. H. Bunting & Company	8-9 Alcoma Building, Lake Wales, Florida
66	Pentland, Gray & Moore	Sanford, Florida
84	R. H. & H. C. Johnson	814 Florida National Bank Bldg., Miami, Florida
75	Sharman & Mactye	First Trust Building, Miami, Florida
67	Shepard & Welsh	307 Central National Bank Bldg., St. Petersburg, Florida
79	Thomas P. Lynch Company	1021 Lynch Building, Jacksonville, Florida
81	Potter, Pribble & Jones	417 First Nat'l Bank Bldg., Orlando, Florida

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